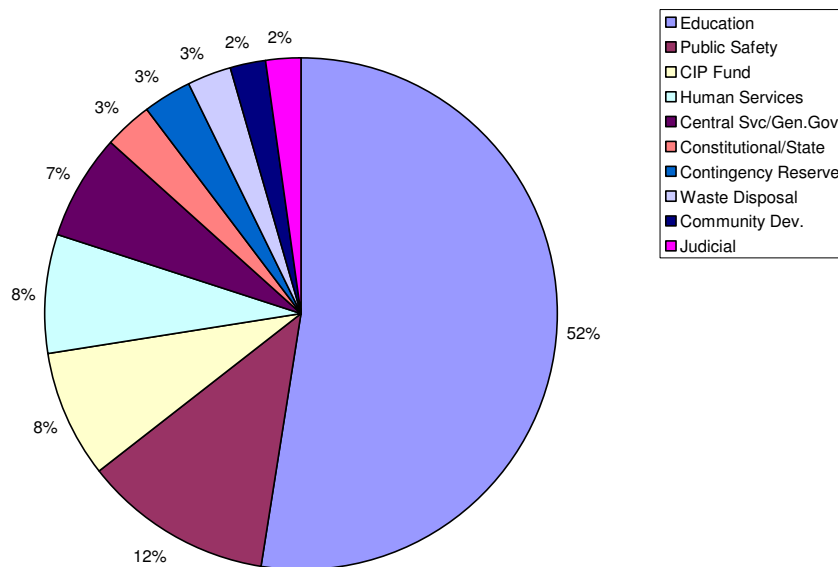


**MADISON COUNTY EXPENDITURE SUMMARY FY2010**



THE ABOVE-REFERENCED PERCENTAGES ARE BASED ON APPROVED BUDGET EXPENDITURES OF \$34,779,785 FOR FY2010 (4/14/09)

**77% of the County's budget consists of the following basic government services:** Education, Public Safety, Human Services, Waste Disposal, and operation of the court system ("Judicial Administration")

**Explanatory Information**

**\*Public Safety:** includes aggregated budgeted expenditures for law enforcement; EMS and Fire Services; community corrections (regional jail and detention centers); building code enforcement; animal control and shelter; E911 and Emergency Management planning & operations.

**\*Human Services:** includes aggregated budgeted expenditures for the Community Services Board, Department of Social Services, and Comprehensive Services Act

**\*Constitutional/State:** includes aggregated budgeted expenditures for the Commissioner of Revenue, Treasurer, Board of Elections, Commonwealth's Attorney, and Clerk of the Circuit Court

**\*\*Central Services**" refers to administrative services which support various County functions, including those of the Constitutional offices, schools, etc. Examples of items referred to as "central services" include building depreciation, annual audit costs; payroll and benefits administration; liability and property insurance; data processing, etc. For the fiscal year ending June 30, 2007, the County's auditors identified \$1,753,657 as the cost of central services—approximately 5% of the County's total budget for FY07.<sup>1</sup> The Cost Allocation Plan for FY2007 allocates 15% of central services to the court system; 13.7% to the Sheriff's Department; 12.7 to Other Public Safety; 5% to the Schools; 2.8% to Social Services; 3.5% to the Treasurer; and 2.6% to the Commissioner of Revenue.

<sup>1</sup> As of 6/1/2009 the County has not yet received the Cost Allocation Plan for FY2008

**PUBLIC SAFETY AND LAW ENFORCEMENT**  
**AUDITED EXPENDITURES BY FISCAL YEAR**  
(Source data: County Audited Financial Reports 2002-2008)

Fiscal Year	Public Safety*	Fire and EMS	Corrections & Detention	Total Public Safety	Change	Avg. Inflation Rate
FY2002	1,183,861	535,952	112,336	2,034,244	--	1.59%
FY2003	1,524,212	580,271	60,659	2,399,436	18%	2.27%
FY2004	1,399,464	628,530	74,872	2,389,695	0%	2.68%
FY2005	1,692,476	847,561	61,249	2,917,334	22%	3.39%
FY2006	1,928,980	899,358	114,324	3,321,342	14%	3.24%
FY2007	2,376,422	1,075,414	72,571	4,001,064	20%	2.85%
FY2008	2,316,485	1,099,115	183,020	4,103,144	3%	3.85%

\*Public Safety includes Law Enforcement, E911, Victim Witness Program & Sheriff's Asset forfeiture, as presented in the audit

**HUMAN SERVICES**  
**AUDITED EXPENDITURES BY FISCAL YEAR**  
(Source data: County Audited Financial Reports 2002-2008)

Fiscal Year	Total Expenditures	Change	Avg. Inflation Rate
FY2002	1,206,384	--	1.59%
FY2003	1,256,811	4%	2.27%
FY2004	1,231,293	-2%	2.68%
FY2005	1,274,390	4%	3.39%
FY2006	1,489,094	17%	3.24%
FY2007	2,115,491	42%	2.85%
FY2008	2,333,455	10%	3.85%

**WASTE DISPOSAL**  
**AUDITED EXPENDITURES BY FISCAL YEAR**  
(Source data: County Audited Financial Reports 2002-2008)

Fiscal Year	Total Expenditures	Change	Avg. Inflation Rate
FY2002	627,778	--	1.59%
FY2003	727,017	16%	2.27%
FY2004	799,844	10%	2.68%
FY2005	908,146	14%	3.39%
FY2006	766,797	-16%	3.24%
FY2007	840,229	10%	2.85%
FY2008	786,563	-6%	3.85%

**SCHOOL DIVISION**  
**AUDITED EXPENDITURES BY FISCAL YEAR**  
 (Source data: County Audited Financial Reports 2002-2008)

Fiscal Year	Total	Change	Avg. Inflation Rate	Instruction	Admin	Transp.	O&M	Facilities
FY2002	14,035,159	--	1.59%	9,923,040	522,489	902,704	1,530,340	82,490
FY2003	14,610,396	4%	2.27%	10,093,982	569,482	1,163,550	2,317,917	0
FY2004	14,621,356	0%	2.68%	10,076,431	602,335	1,198,122	2,182,744	0
FY2005	15,346,947	5%	3.39%	11,270,508	602,762	1,096,873	1,837,155	0
FY2006	16,605,905	8%	3.24%	12,170,928	731,321	1,130,895	1,985,432	0
FY2007	17,713,823	7%	2.85%	12,607,583	633,702	1,251,893	1,924,129	0
FY2008	18,272,299	3%	3.85%	12,956,130	727,691	1,297,972	1,736,639	241,865

**JUDICIAL ADMINISTRATION**  
**AUDITED EXPENDITURES BY FISCAL YEAR**  
 (Source data: County Audited Financial Reports 2002-2008)

Fiscal Year	Total	Change	Avg. Inflation Rate
FY2002	378,066	--	1.59%
FY2003	401,284	6%	2.27%
FY2004	414,646	3%	2.68%
FY2005	448,712	8%	3.39%
FY2006	501,572	12%	3.24%
FY2007	547,999	9%	2.85%
FY2008	580,475	6%	3.85%

MADISON COUNTY BUDGET STATISTICS  
Prepared by County Administrator, June 1, 2009

BUDGET COMPARISONS, BY FISCAL YEAR  
(ADJUSTED FOR INFLATION TO 2008 DOLLAR VALUES)<sup>2</sup>

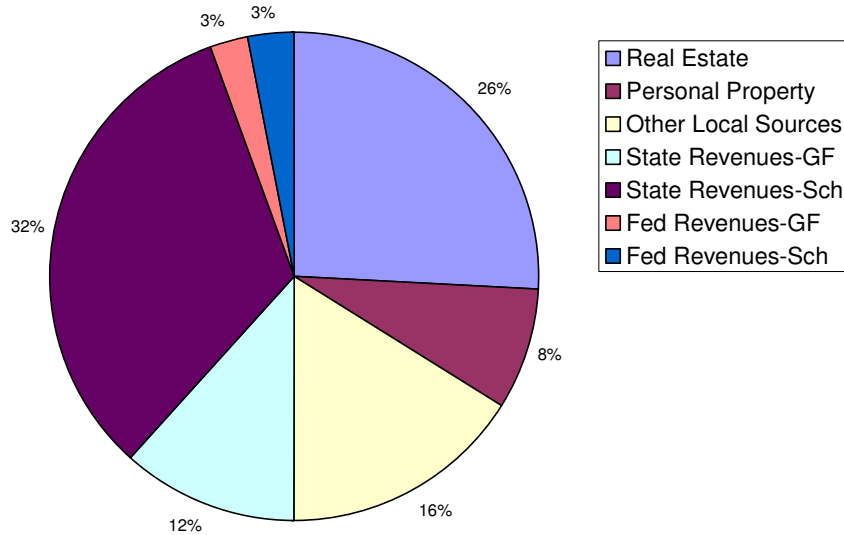
Fiscal Year	Audited Expenditures	Expenditures Adjusted to 2008 \$\$	Effective Change	Avg. Inflation Rate	School	Local RE Taxes	RE Taxes, Adjusted to 2008 \$\$	Effective Change
FY2002	\$20,603,473	\$24,527,303	--	1.59%	68%	5,157,457	6,139,669	
FY2003	\$29,970,451	\$35,012,931	43%	2.27%	49%	5,647,300	6,597,449	7%
FY2004	\$28,617,351	\$32,364,157	(-8%)	2.68%	51%	6,106,461	6,905,966	5%
FY2005	\$30,356,783	\$33,202,446	3%	3.39%	51%	6,296,652	6,886,903	0%
FY2006	\$33,055,939	\$35,272,802	6%	3.24%	50%	7,278,395	7,766,513	13%
FY2007	\$36,400,936	\$37,784,171	7%	2.85%	49%	7,439,136	7,721,823	-1%
FY2008	\$39,413,810	\$39,413,810	4%	3.85%	46%	7,648,901	7,648,901	-1%

FY2010 BUDGET (ADOPTED 4/14/09) \$34,779,785 (SCHOOL: 52%)

<sup>2</sup> Inflation Calculator Utilized: [westegg.com](http://westegg.com)

MADISON COUNTY BUDGET STATISTICS  
Prepared by County Administrator, June 1, 2009

**BUDGET REVENUES FY2008**  
(Source Data: Audited Financial Report for FY2008)



Revenue Source	2008	2007	2006	2005	2004	2003	2002
Real Estate	7,648,901	7,439,136	7,278,395	6,296,652	6,106,461	5,647,300	5,157,457
Personal Property	2,341,918	2,354,235	2,186,754	1,508,717	1,448,352	1,332,218	1,282,150
Other Local Sources	4,759,484	5,129,730	4,910,977	4,458,669	4,167,391	3,966,272	3,715,806
State Revenues-GF	3,424,800	3,357,816	2,929,008	2,572,907	2,536,136	2,875,797	2,524,953
State Revenues-Sch	9,634,158	9,422,293	8,721,415	8,271,506	7,705,137	7,404,418	7,011,129
Fed Revenues-GF	738,530	1,548,377	743,404	1,029,712	808,873	667,649	607,203
Fed Revenues-Sch	935,924	1,119,658	1,084,123	1,086,886	964,237	1,008,617	717,551